



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MARINETTE WATER UTILITY

Principal Office: 501 WATER STREET
MARINETTE, WI 54143

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SUE BELLING of _____
(Person responsible for accounts)

_____,
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/29/2003
(Date)

BOOKKEEPER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MARINETTE WATER UTILITY**Utility Address:** 501 WATER STREET
MARINETTE, WI 54143**When was utility organized?** 1/1/1887**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SUE BELLING**Title:** BOOKKEEPER**Office Address:**501 WATER STREET
P.O. BOX 611
MARINETTE, WI 54143**Telephone:** (715) 732 - 5148**Fax Number:** (715) 732 - 5194**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: THOMAS KARMAN**Title:** SHAREHOLDER**Office Address:** SCHENCK GOVERNMENT AND NOT FOR PROFIT SOLUTIONS2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: JOHN MARX**Title:** COMMISSION CHAIRMAN**Office Address:**1731 INDUSTRIAL PARKWAY
MARINETTE, WI 54143**Telephone:** (715) 732 - 0181 EXT 1128**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: THOMAS KARMAN**Title:** SHAREHOLDER**Office Address:** SCHENCK GOVERNMENT AND NOT FOR PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com**Date of most recent audit report:** 3/28/2002**Period covered by most recent audit:** 1/1/01 - 12/31/01

Names and titles of utility management including manager or superintendent:

Name: SUE BELLING**Title:** BOOKKEEPER**Office Address:**

1905 HALL AVENUE

P.O. BOX 135

MARINETTE, WI 54143-0135

Telephone: (715) 732 - 5148**Fax Number:** (715) 732 - 5199**E-mail Address:**

Name: TIMOTHY PETERSON**Title:** UTILITY MANAGER**Office Address:**

501 WATER STREET

P.O. BOX 611

MARINETTE, WI 54143

Telephone: (715) 732 - 5177**Fax Number:** (715) 732 - 5194**E-mail Address:**

Name of utility commission/committee: MARINETTE WATER & WASTEWATER COMMISSION

Names of members of utility commission/committee:

MR JEFFERY ANDERSON

MR PAUL FOX

MR PAUL GUSTAFSON

MR JOHN MARX, CHAIRMAN

MR MARK NYGREN

MR PAT RUDOLPH

MR MIKE SHAFFER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,097,331	1,987,328	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,409,032	1,118,835	2
Depreciation Expense (403)	246,381	254,201	3
Amortization Expense (404-407)	37,896	37,896	4
Taxes (408)	276,635	245,443	5
Total Operating Expenses	1,969,944	1,656,375	
Net Operating Income	127,387	330,953	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	127,387	330,953	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	300	9
Interest and Dividend Income (419)	18,704	65,347	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	18,704	65,647	
Total Income	146,091	396,600	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	146,091	396,600	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	215,017	227,820	14
Amortization of Debt Discount and Expense (428)	9,756	10,080	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		34,000	19
Total Interest Charges	224,773	203,900	
Net Income	(78,682)	192,700	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,533,047	4,340,347	20
Balance Transferred from Income (433)	(78,682)	192,700	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	567,697	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,886,668	4,533,047	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	18,704	5
Total (Acct. 419):	18,704	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
CONTRACTOR SETTLEMENT	500,000	10
HYDROCHLORIDE PROJECT ABANDONED	16,628	11
PRIOR YEAR AUDIT ADJUSTMENTS	51,069	12
Total (Acct. 435)--Debit:	567,697	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,097,331	0	0	0	2,097,331	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	308				308	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,097,023	0	0	0	2,097,023	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	470,877		470,877	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	8,197		8,197	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	479,074	0	479,074	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,860,008	14,442,128	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,642,045	3,439,258	2
Net Utility Plant	12,217,963	11,002,870	
Utility Plant Acquisition Adjustments (117-118)	2,629	4,826	3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,220,592	11,007,696	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,790	5,130	8
Special Funds (125-128)	682,870	811,442	9
Total Other Property and Investments	685,660	816,572	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		291,119	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	310		12
Temporary Cash Investments (136)	49,882		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	154,599	147,751	15
Other Accounts Receivable (143)	24,007	25,468	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	214,121	36,144	18
Materials and Supplies (151-163)	14,943	14,566	19
Prepayments (165)	2,721	2,936	20
Interest and Dividends Receivable (171)	3,883	4,240	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)	2,340		23
Total Current and Accrued Assets	466,806	522,224	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	87,814	97,570	24
Other Deferred Debits (182-186)	294,785	357,609	25
Total Deferred Debits	382,599	455,179	
Total Assets and Other Debits	13,755,657	12,801,671	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,620,969	1,620,969	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,886,668	4,533,047	28
Total Proprietary Capital	5,507,637	6,154,016	
LONG-TERM DEBT			
Bonds (221-222)	3,905,000	4,055,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,905,000	4,055,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	556,306	207,125	33
Payables to Municipality (233)	1,584,369	296,731	34
Customer Deposits (235)			35
Taxes Accrued (236)	206,268	208,365	36
Interest Accrued (237)	53,301	55,114	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	10,109	9,539	41
Total Current and Accrued Liabilities	2,410,353	776,874	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	127,030	102,364	44
Total Deferred Credits	127,030	102,364	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,805,637	1,713,417	49
Total Liabilities and Other Credits	13,755,657	12,801,671	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	15,746,881	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	113,127				7
Total Utility Plant	15,860,008	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,642,045	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,642,045	0	0	0	
Net Utility Plant	12,217,963	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,439,258				3,439,258	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	246,381				246,381	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,305				6,305	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	86				86	10
Other credits (specify):						11
					0	12
Total credits	252,772	0	0	0	252,772	13
Debits during year						14
Book cost of plant retired	47,482				47,482	15
Cost of removal	2,503				2,503	16
Other debits (specify):						17
					0	18
Total debits	49,985	0	0	0	49,985	19
Balance End of Year	3,642,045	0	0	0	3,642,045	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	14,943	14,566	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>14,943</u>	<u>14,566</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 REVENUE BONDS	5,207	428	40,022	1
1999 REVENUE BONDS	4,549	428	47,792	2
Total			87,814	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,620,969	1
Changes during year (explain):		2
Balance end of year	<u>1,620,969</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	07/15/1996	10/01/2006	4.00%	1,875,000	1
1999 REVENUE BONDS	11/01/1999	04/01/2010	5.46%	2,030,000	2
Total Bonds (Account 221):				3,905,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 3,905,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	208,365	1
Accruals:		
Charged water department expense	276,635	2
Charged electric department expense		3
Charged sewer department expense	7,726	4
Other (explain):		
NONE		5
Total Accruals and other credits	284,361	
Taxes paid during year:		
County, state and local taxes	241,045	6
Social Security taxes	37,007	7
PSC Remainder Assessment	4,047	8
Other (explain):		
Michigan Property Tax	4,359	9
Total payments and other debits	286,458	
Balance end of year	206,268	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1987 REVENUE BONDS	0			0	1
1996 REVENUE BONDS	27,631	107,515	108,515	26,631	2
1999 REVENUE BONDS	27,483	107,502	108,315	26,670	3
Subtotal	55,114	215,017	216,830	53,301	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	55,114	215,017	216,830	53,301	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,713,417	0	0	0	0	1,713,417	1
Add credits during year:							
For Services	18,593					18,593	2
For Mains	64,647					64,647	3
Other (specify):							
HYDRANTS	8,980					8,980	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,805,637	0	0	0	0	1,805,637	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	2,790	2
Total (Acct. 124):	2,790	
Sinking Funds (125):		
BOND REDEMPTION FUND	243,806	3
BOND RESERVE FUND	406,330	4
Total (Acct. 125):	650,136	
Depreciation Fund (126):		
DEPRECIATION FUND	32,734	5
Total (Acct. 126):	32,734	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	154,599	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	154,599	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS RECEIVABLES	24,007	16
Total (Acct. 143):	24,007	
Receivables from Municipality (145):		
MISCELLANEOUS OPERATING ITEMS DUE FROM MUNICIPALITY	120,484	17
MISCELLANEOUS OPERATING ITEMS DUE FROM SEWER UTILITY	93,637	18
Total (Acct. 145):	214,121	
Prepayments (165):		
PREPAID INSURANCE	2,721	19
Total (Acct. 165):	2,721	
Extraordinary Property Losses (182):		
TOWER PAINTING AND LOSS ON RIVER CROSSING DISPOSAL	285,606	20
Total (Acct. 182):	285,606	
Preliminary Survey and Investigation Charges (183):		
ENGINEERING COSTS	9,179	21
Total (Acct. 183):	9,179	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
MISCELLANEOUS OPERATING ITEMS DUE TO MUNICIPALITY	102,171	25
ADVANCE FROM SEWER UTILITY	1,482,198	26
Total (Acct. 233):	1,584,369	
Other Deferred Credits (253):		
ACCRUED SICK AND VACATION	110,493	27
ACCRUED WAGES	16,537	28
Total (Acct. 253):	127,030	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	15,087,253	0	0	0	15,087,253	1
Materials and Supplies	14,754	0	0	0	14,754	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	3,540,651	0	0	0	3,540,651	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,759,527	0	0	0	1,759,527	6
Other (specify):					0	7
Average Net Rate Base	9,801,829	0	0	0	9,801,829	
Net Operating Income	127,387	0	0	0	127,387	8
Net Operating Income as a percent of						
Average Net Rate Base	1.30%	N/A	N/A	N/A	1.30%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,620,969	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,209,857	3
Other (Specify):		4
Total Average Proprietary Capital	5,830,826	
Net Income		
Net Income	(78,682)	5
Percent Return on Proprietary Capital	-1.35%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 182 - The amortization for tower painting was authorized in 1993 and the amortization of the loss on the river crossing plant disposal was authorized in 2002.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email received 9/17/03:
Marinette Water Utility
2002 Analytical Review Responses

1. "Miscellaneous Receivables" consists of the following: \$4,449 billed to developers for new services, \$2,607 billed to individuals for repairs to utility property, and \$15,132 billed to the City's wastewater utility joint metering costs and bookkeeper costs.
2. "Miscellaneous Operating Items due from Municipality" - The City maintains a checking account separate from the utility. Many times throughout the year, an invoice will be received by the utility from a vendor which includes both City and utility charges. The utility will pay an invoice on behalf of the City. The City's share of that invoice is recorded in this account. The balance in this account is the accumulation of those transactions, less any periodic reimbursements from the City.
3. "Miscellaneous Operating Items due to the City" - Similar to above, these are items paid by the City on behalf of the utility.
4. The 2001 annual report was apparently prepared by the Utility's previous auditors prior to the completion of the annual audit. As a result, the earned surplus balance in the annual report did not agree with the earned surplus balance in the audited financial statements. We were unable to determine the audit entries that accounting for this difference.
5. The service additions financed by customers were assessed at cost.
6. The main additions financed by customers were assessed at cost.
7. The spreadsheet used to calculate depreciation expense has been updated to include the new rates.

August 20, 2003

Ms. Sue Belling, Bookkeeper
Marinette Water Utility
501 Water Street
Marinette, WI 54143-0611

Re: 2002 Analytical Review DWCCA-3370-ELE

Dear Ms. Belling:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-19, an amount greater than \$10,000 is reported in Account 143 described as "miscellaneous receivables." Please provide a brief explanation, such as a short list.
2. On Page F-19, an amount greater than \$10,000 is reported in Account 145,

FINANCIAL SECTION FOOTNOTES

described as "miscellaneous operating items due from municipality." Please provide a brief explanation, such as a short list.

3. On Page F-19, an amount greater than \$10,000 is reported in Account 233, described as "miscellaneous operating items due to municipality." Please provide a brief explanation, such as a short list.

4. On Page F-2, an amount is reported in Account 435 described as "prior year audit adjustments." Please provide more detail regarding these adjustments.

5. On Page W-18, the footnote indicates that services additions were financed in part by "customers." If the services were financed by special assessments or by Cz-1, please furnish the detail requested in Head Note No. 3 to Page W-18.

6. On Page W-17, the footnote indicates that main additions were financed in part by "customers." If the mains were financed by special assessments, please furnish the detail requested in Head Note No. 5 to Page W-17.

7. A revised schedule of depreciation rates to be effective January 1, 2002, was certified for use by your utility in the order dated September 16, 2002, in docket 3370-WR-102. Based upon a review of page W-10 in the 2002 annual report, these revised rates were not used during 2002. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2003.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Marinette.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,074,942	1
Total Sales of Water	2,074,942	
Other Operating Revenues		
Forfeited Discounts (470)	4,636	2
Miscellaneous Service Revenues (471)	4,953	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,800	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	22,389	
Total Operating Revenues	2,097,331	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	10,769	8
Pumping Expenses (620-633)	192,187	9
Water Treatment Expenses (640-652)	558,184	10
Transmission and Distribution Expenses (660-678)	217,374	11
Customer Accounts Expenses (901-905)	57,482	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	373,036	14
Total Operation and Maintenance Expenses	1,409,032	
Other Operating Expenses		
Depreciation Expense (403)	246,381	15
Amortization Expense (404-407)	37,896	16
Taxes (408)	276,635	17
Total Other Operating Expenses	560,912	
Total Operating Expenses	1,969,944	
NET OPERATING INCOME	127,387	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	13	739	2,045	1
Commercial	1	28	80	2
Industrial				3
Total Unmetered Sales to General Customers (460)	14	767	2,125	
Metered Sales to General Customers (461)				
Residential	4,203	208,475	619,602	4
Commercial	476	82,074	216,292	5
Industrial	56	536,386	747,491	6
Total Metered Sales to General Customers (461)	4,735	826,935	1,583,385	
Private Fire Protection Service (462)	15		28,690	7
Public Fire Protection Service (463)	1		374,892	8
Other Sales to Public Authorities (464)	19	43,794	85,850	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,784	871,496	2,074,942	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	374,892	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	374,892	
Forfeited Discounts (470):		
Customer late payment charges	4,636	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,636	
Miscellaneous Service Revenues (471):		
OTHER OPERATING REVENUES	4,953	7
Total Miscellaneous Service Revenues (471)	4,953	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,800	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	12,800	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	3,042	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	6,138	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	1,589	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	10,769	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	49,715	17
Pumping Labor and Expenses (624)	89,679	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	15,445	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	8,533	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	28,815	25
Total Pumping Expenses	192,187	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	188,599	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	274,638	28
Miscellaneous Expenses (643)	36,000	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	16,628	32
Maintenance of Water Treatment Equipment (652)	42,319	33
Total Water Treatment Expenses	558,184	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	13,820	35
Transmission and Distribution Lines Expenses (662)	23,565	36
Meter Expenses (663)	9,734	37
Customer Installations Expenses (664)	4,968	38
Miscellaneous Expenses (665)	14,036	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	31,164	43
Maintenance of Transmission and Distribution Mains (673)	83,349	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	24,936	46
Maintenance of Meters (676)	6,490	47
Maintenance of Hydrants (677)	5,312	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	217,374	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	14,801	51
Customer Records and Collection Expenses (903)	41,496	52
Uncollectible Accounts (904)	308	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	877	54
Total Customer Accounts Expenses	57,482	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	67,522	56
Office Supplies and Expenses (921)	28,409	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	95,756	59
Property Insurance (924)	6,285	60
Injuries and Damages (925)	22,919	61
Employee Pensions and Benefits (926)	144,781	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	4,806	65
Rents (931)		66
Maintenance of General Plant (932)	2,558	67
Total Administrative and General Expenses	373,036	
Total Operation and Maintenance Expenses	1,409,032	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		238,948	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,726	2
Net property tax equivalent		231,222	
Social Security		37,007	3
PSC Remainder Assessment		4,047	4
Other (specify): NONE			5
MICHIGAN PROPERTY TAX		4,359	6
Total tax expense		276,635	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221370				3
County tax rate	mills		4.774310				4
Local tax rate	mills		10.202888				5
School tax rate	mills		9.981330				6
Voc. school tax rate	mills		1.699650				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.879548				10
Less: state credit	mills		1.502300				11
Net tax rate	mills		25.377248				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.202888				14
Combined School Tax Rate	mills		11.680980				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.883868				17
Total Tax Rate	mills		26.879548				18
Ratio of Local and School Tax to Total	dec.		0.814146				19
Total tax net of state credit	mills		25.377248				20
Net Local and School Tax Rate	mills		20.660777				21
Utility Plant, Jan. 1	\$	14,442,128	14,442,128				22
Materials & Supplies	\$	14,566	14,566				23
Subtotal	\$	14,456,694	14,456,694				24
Less: Plant Outside Limits	\$	1,655,477	1,655,477				25
Taxable Assets	\$	12,801,217	12,801,217				26
Assessment Ratio	dec.		0.903454				27
Assessed Value	\$	11,565,311	11,565,311				28
Net Local & School Rate	mills		20.660777				29
Tax Equiv. Computed for Current Year	\$	238,948	238,948				30
Tax Equivalent per 1994 PSC Report	\$	181,602					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	238,948					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	127,562	1,350	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	291,149		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,806,594	12,570	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	3,225,305	13,920	
PUMPING PLANT			
Land and Land Rights (320)	72,387		12
Structures and Improvements (321)	667,023		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	125,722		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	555,660		17
Diesel Pumping Equipment (326)	60,888		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,481,680	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	480,332		22
Water Treatment Equipment (332)	567,235	3,348	23
Total Water Treatment Plant	1,047,567	3,348	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	100,169	24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			128,912	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			291,149	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,819,164	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	3,239,225	
PUMPING PLANT				
Land and Land Rights (320)			72,387	12
Structures and Improvements (321)			667,023	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			125,722	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			555,660	17
Diesel Pumping Equipment (326)			60,888	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,481,680	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			480,332	22
Water Treatment Equipment (332)			570,583	23
Total Water Treatment Plant	0	0	1,050,915	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100,169	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,460,708		26
Transmission and Distribution Mains (343)	4,403,991	1,049,048	27
Fire Mains (344)	0		28
Services (345)	933,692	66,748	29
Meters (346)	433,372	15,142	30
Hydrants (348)	627,749	114,451	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,859,512	1,345,558	
GENERAL PLANT			
Land and Land Rights (389)	21,650		33
Structures and Improvements (390)	418,327		34
Office Furniture and Equipment (391)	14,215		35
Computer Equipment (391.1)	123,004	1,189	36
Transportation Equipment (392)	69,730		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	69,327	1,923	39
Laboratory Equipment (395)	32,549		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	64,759	800	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	813,561	3,912	
Total utility plant in service directly assignable	14,427,625	1,366,738	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,427,625	1,366,738	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,460,708	26
Transmission and Distribution Mains (343)	16,496		5,436,543	27
Fire Mains (344)			0	28
Services (345)	7,003		993,437	29
Meters (346)	11,284	(30,000)	407,230	30
Hydrants (348)	12,699		729,501	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	47,482	(30,000)	9,127,588	
GENERAL PLANT				
Land and Land Rights (389)			21,650	33
Structures and Improvements (390)			418,327	34
Office Furniture and Equipment (391)			14,215	35
Computer Equipment (391.1)			124,193	36
Transportation Equipment (392)			69,730	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			71,250	39
Laboratory Equipment (395)			32,549	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)		30,000	95,559	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	30,000	847,473	
Total utility plant in service directly assignable	47,482	0	15,746,881	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	47,482	0	15,746,881	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	153,952	1.56%	4,542	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	(6,660)	1.08%	30,379	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	147,292		34,921	
PUMPING PLANT				
Structures and Improvements (321)	281,265	2.44%	16,275	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	56,103	3.57%	4,488	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	251,727	4.00%	22,226	12
Diesel Pumping Equipment (326)	3,654	4.00%	2,436	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	592,749		45,425	
WATER TREATMENT PLANT				
Structures and Improvements (331)	277,682	3.33%	15,995	16
Water Treatment Equipment (332)	375,314	3.13%	17,807	17
Total Water Treatment Plant	652,996		33,802	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	376,339	1.89%	27,607	19
Transmission and Distribution Mains (343)	573,726	0.67%	32,966	20
Fire Mains (344)	0			21
Services (345)	294,803	2.10%	20,235	22
Meters (346)	106,614	3.00%	12,609	23
Hydrants (348)	113,467	1.20%	8,144	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,464,949		101,561	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					158,494	3
314					0	4
315					0	5
316					23,719	6
317					0	7
	0	0	0	0	182,213	
321					297,540	8
322					0	9
323					60,591	10
324					0	11
325					273,953	12
326					6,090	13
327					0	14
328					0	15
	0	0	0	0	638,174	
331					293,677	16
332					393,121	17
	0	0	0	0	686,798	
341					0	18
342					403,946	19
343	16,496				590,196	20
344					0	21
345	7,003				308,035	22
346	11,284		86		108,025	23
348	12,699	2,503			106,409	24
349					0	25
	47,482	2,503	86	0	1,516,611	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	234,843	4.00%	16,733	26
Office Furniture and Equipment (391)	12,864	8.33%	1,184	27
Computer Equipment (391.1)	131,191	16.67%	0	28
Transportation Equipment (392)	58,946	20.00%	10,784	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	62,438	8.33%	5,855	31
Laboratory Equipment (395)	21,533	10.00%	3,255	32
Power Operated Equipment (396)	0	8.00%		33
Communication Equipment (397)	59,457	7.69%	6,164	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	581,272		43,975	
Total accum. prov. directly assignable	3,439,258		259,684	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,439,258		 259,684	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					251,576	26
391					14,048	27
391.1				(6,998)	124,193	28
392					69,730	29
393					0	30
394					68,293	31
395					24,788	32
396					0	33
397					65,621	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	(6,998)	618,249	
	47,482	2,503	86	(6,998)	3,642,045	
					0	38
	47,482	2,503	86	(6,998)	3,642,045	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		74,200		74,200	1
February		66,700		66,700	2
March		74,200		74,200	3
April		72,400		72,400	4
May		80,000		80,000	5
June		82,900		82,900	6
July		93,300		93,300	7
August		93,700		93,700	8
September		83,100		83,100	9
October		83,000		83,000	10
November		72,600		72,600	11
December		72,100		72,100	12
Total annual pumpage	0	948,200	0	948,200	
Less: Water sold				871,496	13
Volume pumped but not sold				76,704	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				31,341	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				31,341	19
Volume pumped but unaccounted for				45,363	20
Percent of water lost				5%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,000	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,500	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				1,005,490	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
GREEN BAY OLD	1	2,000	20	20	1
GREEN BAY NEW	1	2,200	17	24	2

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT STATION 1	HIGH LIFT STATION 2	HIGH LIFT STATION 3	1
Location	MAIN PLANT 1	MAIN PLANT 2	MAIN PLANT 3	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	JOHNSTON	JOHNSTON	LAYNE	5
Year Installed	1968	1968	1958	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	2,000	6,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTORS	US MOTORS	9
Year Installed	1997	2000	1958	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	150	150	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT STATION 4	HIGH LIFT STATION 5	HIGH LIFT STATION 6	14
Location	MAIN LANT 4	MAIN PLANT 5	MAIN PLANT 6	15
Purpose	P	P	P	16
Destination	D	D	T	17
Pump Manufacturer	JOHNSTON	PEABODY FLOWAY	JOHNSTON	18
Year Installed	1968	1987	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	700	5,000	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	US MOTOR	22
Year Installed	1991	1987	1996	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	100	60	75	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SHOREWELL 1	SHOREWELL 2	SHOREWELL 3	1
Location	MENOMINEE	MENOMINEE 2	MENOMINEE 3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	JOHNSTON	JOHNSTON	JOHNSTON	5
Year Installed	1968	1968	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	2,000	2,000	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	US MOTOR	9
Year Installed	1968	1968	1968	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SHOREWELL 4			14
Location	MENOMINEE 4			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	JOHNSTON			18
Year Installed	1968			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	3,000			21
Pump Motor or Standby Engine Mfr	US MOTOR			22
Year Installed	1968			23
Type	ELECTRIC			24
Horsepower	60			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CITY PARK	PIERCE AVENUE	WET WELL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1946	1969	1942	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	163	163	1	9
				10
Total capacity in gallons (actual)	400,000	1,500,000	260,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.5000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WET WELL 2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1997		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	1		10
Total capacity in gallons (actual)	500,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	1.500	0	0	0	0	0	1
M	D	2.000	20,731	0	0	0	20,731	2
P	D	2.000	0	0	0	0	0	3
M	D	4.000	2,727	0	0	0	2,727	4
M	D	6.000	195,464	4	4,446	0	191,022	5
M	D	8.000	67,223	4,093	2,050	0	69,266	6
M	D	10.000	31,240	4,109	0	0	35,349	7
M	D	12.000	60,286	14,167	1,200	0	73,253	8
M	D	16.000	19,961	0	0	0	19,961	9
M	T	16.000	150	20	0	0	170	10
M	T	18.000	4,075	0	0	0	4,075	11
M	D	20.000	138	0	0	0	138	12
M	S	20.000	2,000	0	0	0	2,000	13
M	T	22.000	0	0	0	0	0	14
M	S	24.000	2,200	0	0	0	2,200	15
M	T	24.000	1,100	0	0	0	1,100	16
Total Within Municipality			407,295	22,393	7,696	0	421,992	
Total Utility			407,295	22,393	7,696	0	421,992	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	6	0	1	0	5	0	1
M	0.500	265	0	20	0	245	0	2
M	0.750	3,534	4	14	0	3,524	0	3
L	0.750	2	0	0	0	2	0	4
M	1.000	607	41	2	0	646	11	5
M	1.250	16	0	0	0	16	0	6
M	1.500	52	2	0	0	54	0	7
P	2.000	1	0	0	0	1	0	8
M	2.000	91	0	0	0	91	0	9
M	2.500	1	0	0	0	1	0	10
M	3.000	2	0	0	0	2	0	11
M	4.000	38	0	0	0	38	0	12
M	6.000	38	1	0	0	39	1	13
M	8.000	19	4	0	0	23	2	14
M	10.000	4	0	0	0	4	0	15
M	12.000		1	0	0	1	1	16
Total Utility		4,676	53	37	0	4,692	15	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,794	187	178	0	4,803	476	1
0.750	86	6	6	0	86	8	2
1.000	80	4	10	0	74	18	3
1.500	38	2	0	0	40	23	4
2.000	74	4	2	0	76	29	5
3.000	35	2	0	0	37	3	6
4.000	13	0	0	0	13	2	7
6.000	1	0	0	0	1	0	8
8.000	2	0	0	0	2	0	9
Total:	5,123	205	196	0	5,132	559	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,191	322	12	20	1	257	4,803	1
0.750	12	41	4	5	1	23	86	2
1.000	0	36	7	11	0	20	74	3
1.500	0	14	6	3	0	17	40	4
2.000	0	29	23	8	2	14	76	5
3.000	0	9	9	6	11	2	37	6
4.000	0	2	5	2	1	3	13	7
6.000	0	0	0	0	0	1	1	8
8.000	0	0	2	0	0	0	2	9
Total:	4,203	453	68	55	16	337	5,132	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	655	39	17		677	2
Total Fire Hydrants	655	39	17	0	677	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 655

Number of distribution system valves end of year: 1,479

Number of distribution valves operated during year: 299

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #641 - Chemicals increased due to the replacement of carbon and filter sand and an overall increase in the cost of chemicals.

Account #642 - Increase in costs is due to the reallocation of labor costs for the water treatment plant.

Account #643 - The decrease in costs is due to a reallocation of labor costs

Account #673 - Increase in costs is due to emergency main repairs which were necessary in 2002.

Account #920 - Increase in costs due to the utility hiring a superintendent. Previously the utility contracted with an outside company for these services

Account #926 - Increase is due to increases in health insurance premiums and health insurance reimbursements.

Water Utility Plant in Service (Page W-08)

Account #340 - Land purchased for new tower.

Account #346 and #397 - The adjustment is for meter equipment reclassified per PSC instruction.

Accumulated Provision for Depreciation - Water (Page W-10)

Account #391.1 - The adjustment is necessary since the account was overdepreciated in the prior year.

Water Mains (Page W-17)

Main additions were financed by customers and the utility.

Water Services (Page W-18)

Service additions were financed by customers and the utility.

Meters (Page W-19)

The 6" meter was not tested during the year since it was not in service. The utility did not test the 8" meters due to lack of time during 2002. It is anticipated that these meters will be tested during 2003.

Hydrants and Distribution System Valves (Page W-20)

The system valves operated during 2002 are less than half of the system valves due to lack of staff time available to operate the valves.
